

Council Directive (EU) 2020/262 of 19 December 2019
laying down the general arrangements for excise duty (recast)

CHAPTER IV

Movement of excise goods under suspension of excise duty

Section 2

Procedure to be followed for movements of excise goods under suspension of excise duty

Article 24

Formalities at destination

1 On receipt of excise goods at any of the destinations referred to in points (a)(i), (ii) or (iv) of Article 16(1) or in Article 16(4), the consignee shall, without delay and no later than five working days after the end of the movement, except in cases duly justified to the satisfaction of the competent authorities, submit a report of their receipt to the competent authorities of the Member State of destination using the computerised system.

2 The competent authorities of the Member State of destination shall determine the procedures for presentation of the report of receipt of the goods by the consignees referred to in Article 11(1).

3 The competent authorities of the Member State of destination shall carry out an electronic verification of the data provided in the report of receipt.

Where these data are not valid, the consignee shall be notified without delay.

Where these data are valid, the competent authorities of the Member State of destination shall provide the consignee with a confirmation of the registration of the report of receipt and send the confirmation to the competent authorities of the Member State of dispatch.

4 The competent authorities of the Member State of dispatch shall forward the report of receipt to the consignor. Where the places of dispatch and of destination are situated in the same Member State, the competent authorities of that Member State shall forward the report of receipt directly to the consignor.